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From:

Sent: Monday, August 23, 2010 3:20:34 PM

To:

Cc:

Subject: RE: Form 872-P Signature (TEFRA)

A POA for TMP can sign the Form 872-P, but we much prefer the TMP himself to sign legally significant documents.

Otherwise the regulations provide that the authority may be granted through a document signed by all of the general partners.